



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

April 29, 1983

No. 83/53

TO COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES:

PROPERTY TAXES RULE 171

Enclosed is a notice of public hearing to be held Tuesday, June 21, 1983, at 2:00 p.m., in room 102, 1020 N Street, Sacramento, California, on proposed amendments to rule 171, Board-Prescribed Forms for Property Statements.

The amendments to this rule are necessitated by the passage of AB 1603 (Chapter 7, Statutes of 1982). This legislation gives the taxpayer the option of filing the Board-approved property statement provided by the assessor or using an attachment in a format as specified by the assessor. However, all the information required on the Board-approved statement must be included in the attachment and one copy of the Board-approved statement must be executed by the taxpayer with appropriate reference to the data attached.

Written comments for the Board's consideration or requests to present testimony at the public hearing should be directed to me at the above address. Questions regarding the proposed amendments should be directed to Robert R. Keeling, Staff Counsel, at (916) 323-7713.

Sincerely,

Janice Masterton
Assistant to Executive Secretary

JM:ms
Enclosures

NOTICE OF PROPOSED REGULATORY ACTION

BY THE

STATE BOARD OF EQUALIZATION

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Sections 441, 441.5, 452, and 469 of the Revenue and Taxation Code, proposes to amend Regulation 171 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on June 21, 1983. Any person interested may present statements or arguments orally at that time and place.

INFORMATIVE DIGEST: The amendment to this rule is necessitated by the passage of AB 1603 (Ch. 7, Stats. 1982). This legislation gives the taxpayer the option of filing the Board-approved property statement provided by the assessor or using an attachment in a

format as specified by the assessor. However, all the information required on the Board-approved statement must be included in the attachment and one copy of the Board-approved statement must be executed by the taxpayer with appropriate reference to the data attached.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed changes do not impose a mandate on local agencies or school districts and will result in no direct or indirect cost or savings to any State, local, or Federal agency, school district, not in Federal funding to the State.

The economic impact on private persons or businesses is expected to be a savings for those businesses who will find it easier to provide the attachment rather than complete the prescribed form. This proposal will have no adverse economic impact on small businesses.

INQUIRIES: Inquiries concerning this matter may be directed to Janice Masterton, at (916) 445-6479.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by June 21, 1983; written statements or arguments are requested by June 1, 1983.

STATEMENT OF REASONS; EXPRESS TERMS: The Board has prepared a statement of the purpose of the proposed action and the information relied upon in making the changes, and a strikeout and underscore version (express terms) of the proposed changes, both of which are available to the public upon request.

STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rulemaking file after the close of the public hearing these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

Following the hearing, the State Board of Equalization, upon its own motion or at the instance of any interested person, may in accordance with law adopt the changes proposed without further notice.

Dated: April 25, 1983

STATE BOARD OF EQUALIZATION

Douglas D. Bell

Douglas D. Bell
Executive Secretary

Rule 171. BOARD-PREScribed FORMS FOR PROPERTY STATEMENTS

Reference: Sections 441, 441.5, 452, 469, Revenue and Taxation Code

(a) CONTENT, ARRANGEMENT, AND APPROVAL OF PROPERTY STATEMENTS.

Except as specifically authorized by the board with respect to heading, name and address of the taxpayer, location of the property, assessor's use columns, and the like, the assessor shall not change, add to, or delete the specific wording of property statement forms or mineral production report forms prescribed by the board or change the sequence of the questions, but he may otherwise arrange the content and alter the size and design of a property statement or mineral production report form to meet the needs of his office procedures and facilities. Annually, on or before October 15, the assessor shall notify the board, on a check list provided by the board, of those board-prescribed property statement and report forms, including instructions, which he will reproduce from the current prototype forms and instructions distributed by the board for use for the succeeding assessment year, those forms and instructions which he will produce by other means for use for that year, and those for which he will have no need. When filing the check list, he shall submit to the board in duplicate for approval a draft copy of each form, including instructions, which he will produce by means other than reproduction of the prototypes. If a draft copy does not conform with the specifications prescribed by the board, as required by Section 452 of the Revenue and Taxation Code, Section 15606 of the Government Code, and this rule, the assessor shall be notified in writing of the variances. He shall submit a revised draft within 30 days of the date of the notice. Not later than February 10, annually, the assessor shall submit to the board a printed copy of each property statement and mineral production report form and its accompanying instructions.

(b) ATTACHMENTS TO PROPERTY STATEMENTS.

The assessor is not required to obtain board approval for instructions pertaining to the format of attachments that an assessee elects to furnish in lieu of entering the information on the prescribed property statement. However, such instructions shall include requirements that at least one copy of the property statement as printed by the assessor must be executed and contain appropriate references to the data on the attachment, and that all information required by the property statement must be furnished on the property statement or the attachments.

(c) TIME FOR FILING MINERAL PRODUCTION REPORTS.

The assessor shall not require the filing of mineral production reports prior to April following the calendar year for which the report is prepared.

Rule 171 (Cont.)

(d) ASSESSOR TO FURNISH PROPERTY STATEMENTS.

The pertinent property statement form and instructions shall be furnished by the assessor to every person required by law or requested by the assessor to file a property statement, and the pertinent report form shall be furnished by him to every person requested to file a mineral production report.

If a person had business personal property and fixtures subject to general property tax at a given location in the previous year whose assessment was based on a full cash value amounting to \$200,000 or more and is not required to report such property on another of the board-prescribed forms, the assessor shall employ the long form of business property statement for any such person who is required to file a statement. If a person had personal property subject to general property tax at a given location in the previous year whose assessment was based on a full cash value of less than \$200,000 and is not required to report such property on another of the board-prescribed forms, the assessor may employ either the long or the short form of business property statement for any such person who is required to file a statement. If a person had personal property subject to general property tax, whether business property or not, whose assessment at a given location in the previous year was based on a full cash value of less than \$10,000 and is not required to report his property on another of the board-prescribed forms, the assessor may employ either the long or the short form of the business property statement or the miscellaneous property statement for any such person who is required to file a statement.

History: Adopted October 4, 1967, effective November 4, 1967.
Amended October 8, 1968, effective October 10, 1968.
Amended September 12, 1969, effective October 18, 1969.
Amended July 31, 1973, effective September 6, 1973.
Amended December 9, 1981, effective April 3, 1982.